

# राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 31 मार्च, 2003/10 चैत्र. 1925

हिमाचल प्रदेश सरकार

श्राबकारी एवं कराधान विभाग

ग्रधिस्चना

शिमला, 29 मार्च, 2003

संख्या ई0 एक्स 0 एन 0-एफ 0 (1)-1/2003 - हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश की अन्तरित राज्य क्षेत्रों में यथा प्रवत पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 ग्रीर 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हए समय-समय पर यथा संशोधित पंजाब एक्साईज फिसकल आर्डरज, 1932 (जिन्हें इसके पण्चात "उक्त आर्डरज" कहा गया है) में 1-4-2003 से निम्नलिखित और संशोधन करते हैं अर्थात: -

The existing order 1, 1. A, 2, 3, 4, 5 and 5. A shall be substituted by the following, namely:

Kind of Spirit Rate (in Rs.)

Excise Duties:

- 1. Country Spirit:
  - Plain Ordinary spiced with 50 degree proof strength

10.00 PPL

7.00 PPI.

4367-राजपत्र/2(.0.3-31-3-2003-1,586.

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मृत्य: 1 रुपया।

1	2	3
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:	
(	a) Cheap and regular brands up to Rs. 500/- per case* b) Premium brands: 500 to 1001 per case* c) Deluxe and higher brands 1001 and above per case* *Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	23.00 PPL 31.00 PPL 50.00 PPL
4. (a	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPL
	(Resides duty, assessed fee as prescribed shall also be levied).	
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government.	
	<ul> <li>(i) Cheap and regular brands upto Rs 500/- per case*</li> <li>(ii) Premium brands Rs. 500 to 1000 per case*</li> <li>(iii) Deluxe/higher brands Rs. 1001 and above per case*</li> <li>*Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies).</li> </ul>	23.00 PPL 31.00 PPL 50.00 PPL
(a) (b)	Sweets and Wines containing proof spirit not exceeding 20% Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	1.50 per B.L. 2.00 per B.L.
<b>(c)</b>	Alcohotic cider	0.35 per bottle of 650 ml.
(4)	Beer:	050 шт.
	(i) upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B. L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	7.50 per bottle of 650 mls. or Rs. 11.55 per B.L.
(e)	Ready to drink beverages	40.00 PPL
	ort fee :	

The import fee on foreign I quor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outs de Himachal Pradesh shall be as under :

(a) Foreign liquor including Indian Made. Foreign Spirit (except 6.00 per proof beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol. litre.

ग्रसाधारण राजपत्र, हिमाचल प्रदेश, 31 मार्च, 2003/10	चैत्र, 1925 3833
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<ul> <li>(b) Malt spirit</li> <li>(c) Neutral spirit i. e. extra neutral alcohol</li> <li>(d) Rectified spirit</li> </ul>	2.50 per bulk litre 1.25 per bulk litre 0.50 per bulk litre 2.00 per bottle of
(e) Beer	650 mls.
Export duty:	
(I) IMFS (Whether duty paid or in bond) (II) Beer with alcoholic contents upto 5% (III) Beer with alcoholic contents above 5% and upto 8.25% (IV) Sweets products (V) Country liquor (VI) Malt Spirit (VII) Rectified Spirit	0.25 per proof litre 0.15 per Bls. 0.15 Bls. 0.30 per bulk litre 0.10 per proof litre 1.00 per bulk litre 0.10 per bulk litre
Provided that excise duty shall not be levied on rectified s and Charitable hospitals and dispensaries and educations Government:	
Provided further, that excise duty shall not be leived of Government and Charitable Hospitals/dispensaries and Edapproved by the Government.	
	म्रादेश द्वारा,
	हस्ताक्षरित/- श्रायुक्त एवं सचिव

[Authoritative English text of this department notification No. EXN-F (1)-1/2003 dated 29th March, 2003 as required under Article 348 (3) of the Constitution of India].

#### **EXCISE & TAXATION DEPARTMENT**

#### NOTIFICATION

Shimla-2, the 29th March, 2003

No. EXN-F(1)-1/2002.—In exercise of the powers conferred by Section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as inforce in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Order, 1932, as amended from time to time (hereinafter called the "said order") w.e.f. 1-4-2003:—

#### **AMENDMENTS**

The existing order 1, 1.A, 2, 3, 4, 5, and 5.A shall be substituted by the following namely:-

1. Kind of Spirit

Rate (In Rs.)

Excise Duties:

- 1. Country Spirit:
  - (a) Plain Spirit

10.00 PPL

(b) Oridinary spiced with 50 degree proof strength

7.00 PPL

1	2	3,
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirit, (Indian Mode Foreign Spirit) except denatured spirit:—	
	(a) Cheap and regular brands upto Rs. 500/- per car	
	(b) Premium brands: 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands: 1001 and above per cas *Ex-factory/EXL-1-B issue price (without dutie Sales tax and other levies).	
<b>4.(</b> a)	Indian Made Rum when issued to ex-servicemen, Arm and I.T.B.P. Troops in forward areas through CSD other sources approved by the Government. (Beside duty, assessed fee as prescribed shall also be levied)	or s
	Indian Made Foreign Spirit, except Rum, with strengt of 25 degree under proof when issued to troops, exservicemen and I.T.B.P. through CSD or other source approved by the Government.	(-
	(i) Cheap and regular brands upto Rs. 500/- per case*	23.00 PPL
	(ii) Premium brands Rs. 500 to 1000 per case*	31.00 PPL
	(iii) Delux/higher brands Rs. 1001 and above per case* *Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).	50.00 PPL
5.(a)	Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
	Sweets and Wines containing proof spirit exceeding 20% out not exceeding 30%	2.00 per B.L.
	lcoholic cider	0.35 per bottle of 650 ml.
(it)	upto 5% alcoholic contents with alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L. 7.50 per bottle of 650 mls. or Rs. 11.55 per B.L. 40.00 PPL
. Impo	ort fee	(In Rs.)
oreign	import fee on foreign liquor including Indian Made Spirit (except Beer), Malt spirit and Neutral spirit from outside Himachal Pradesh shall be as under:	
(e)	oreign liquor including Indian Made Foreign Spirit scept beer), Malt spirit and Neutral spirit i. e. extra utral alcohol.	6.00 per proof litre
(b) M (c) No	alt spirit eutral spirit i. e. extra neutral alcohol ectified spirit	2.50 per bulk litre 1.25 per bulk litre 2.00 per bottle of 650 mls.

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7. Ex	port duty	
(I) (II) (IV) (VI) (VII)	IMFS (Whether duty paid or in bond) Beer with alcoholic contents upto 6% Beer with alcoholic contents above 5% and upto 8.25% Sweets products Country liquor Malt Spirit Rectified Spirit	0.25 per proof litre 0.15 per Bls. 0.15 Bls. 0.30 per bulk litre 0.10 per proof litre 1.00 per bulk litre 0.10 per bulk litre

Provided that excise duty shall not be levied on retified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Education Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8, 9, 10.

आदेश द्वारा,

हस्ताक्षरित/-ग्रायुक्त एवं सचिव (स्रायकारी एवं कराधान) ।

# श्राबकारी एवं कराधान विभाग

# अधिसूचना

# शिमला-171002, 29 मार्च, 2003

संख्या ई0 एक्स0 एन0-एफ0(1)-1/2003.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की बारा 31 ग्रीर 32 के साथ पठित हिमाचल प्रदेश एक्साईज फिसकल ग्रांडरज, 1965 द्वारा प्रदक्त शिक्तियों का प्रयोग करते हुए, समय-समय पर यथा संशोधित हिमाचल प्रदेश सरकार (ग्राबकारी एवं कराधान विभाग) की ग्रिधिसूचना संख्या 1-17/64-ई0 एण्ड टी0, दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त ग्रिधिसूचना" कहा गया है) का ग्रिधिकमण करते हुए ग्राबकारी शुल्क, उत्पाद एवं निर्यात भुल्क व ग्रन्य उद्ग्रहण 1-4-2003 से निम्नलिखित निर्धारित करने के ग्रादेश देते हैं ग्रर्थात् :—

Sl.	Kind of Spirit	Rate	
No.	2	(In Rs.)	
1. Excise Duties:	And the second s		<del></del>

Country Spirit.—
(a) Plain Spirit

(b) Ordinary spiced with 50 degree proof strength

10.00 PPL

7.00 PPL

1	2	3
2. 1	Rectified Spirit	10.00 PPL
3. /	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:	
(	(a) Cheap and regular brands upto Rs. 500/- per case* (b) Premium brands 500 to 1001 per case* (c) Deluxe and higher brands 1001 and above per case*	23.00 PPL 31.00 PPL 50.00 PPL
	Ex-factory/EXL-1-B issue price (without duties, Sales ax and other levies).	
()	Indian Made Rum when issued to ex-servicemen, army and I.T.B.P. Troops in forward areas through CSD or other sources approved by the Government. Besides duty, assessed fee as prescribed shall also be evied).	16.00 PPL
(Ł	o) Indian Made Foreign, Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government:	
	(i) Cheap and regular brands upto Rs. 500/- per case*.	23.00 PPL
	(iii) Permium brands Rs. 500 to 1000 per case* (iii) Deluxe/higher brands Rs. 1001 and above per case*.	31.00 PPL 50.00 PPL
	*Ex-factory/Ex-L-I-B issued price (without duty, sales tax and other levies).	
5. (a)	Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per B.L.
(b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per B.L.
<b>(c</b> )	Alcoholic cider	0.35 per bottle of 650 ml
(d)	Beer:	
	(i) upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	7.50 per bottle of 6.50 mls. or Rs. 11.55 per B.L.
(e)	Ready to drink beverages	40.00 PPL

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2.00 per bottle of 650 mls.

6.	Import fee:	(In Rs.)
	The import fee on foreign liquor including Indian Made foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:	
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	6.00 per proof litre
	<ul> <li>(b) Malt Spirit</li> <li>(c) Neutral spirit i.e. extra neutral alcohol</li> <li>(d) Rectified spirit</li> </ul>	2.50 per bulk litre 1.25 per bulk litre 0.50 per bulk litre.

## 7. Export duty:

(e) Beer

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(1)	IMFS (Whether duty paid or in bond)	0.25 per proof litre
(II)	Beer with alcoholic contents upto 5%	0.15 per Bls.
(III)	Beer with alcoholic contents above 5% and	0.15 <b>B</b> ls.
2 .	upto 8.25%.	
(IV)	Sweets products	0.30 per bulk
(V)	Country liquor	0.10 per proof litre
(VÍ)	Malt Spirit	1.00 per bulk litre.
(VII)	Rectified Spirit	0.10 per bulk litre:
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Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by the Government:

Provided further that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8,9.10.

By order, Sd/-Secretary.

[Authoritative English text of this Department Notification No. EXN-F (1)-1/2003, dated 29th March, 2003 as required under clause (3) of Article 348 of the Constitution of India].

### EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATION

Shimla-171 009, the 29th March, 2003

No. EXN-F (1)-1/2003.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (1 of 1914) as in force in Himachal Pradesh and read with the H. P.

Excise Fiscal Orders 1965 notified vide this Government notification No. 1-17/64-E & T, dated 28-10-1965 (hereinafter called the "said notification") and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of excise duty, manufacture and export fee and other levies on excisable articles, with effect from 1-4-2003.

<i>I.</i>	Kind of Spirit	Rate (In Rs.)
	Excise Duties:	6
1.	Country Spirit	
	<ul><li>(a) Plain Spirit</li><li>(b) Ordinary spiced with 50 degree proof strength</li></ul>	10.00 PPL 7.00 PPL
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:  (a) Cheap and regular brands up to Rs. 500/- per case*	23.00 PPL
	(b) Premium brands 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands 100! and above per case*	50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	
. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPI
	(Besides duty, assessed fee as prescribed shall also be levied).	g.
` '	Indian Made Foreign Sprit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B. P through CSD or other sources approved by the Government:	
(	(i) Cheap and regular brands upto Rs. 500/-per case* (ii) Premium brands Rs. 500 to 1000 per case* (ii) Deluxe and higher brands Rs. 1001 and above Per case*	23.00 PPL 31.00 PPL 50.00 PPL
	*Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies).	

असावारण राजपन, हिमाचल प्रदेश, 31 माच, 2003/10 चन, 1925 2839			
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	(a)	Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B. L.
	, (b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B. L.
	(c) (d)	Alcoholic cider Beer:	0.35 per bottle of 650 ml.
	(i) (ii)	upto 5% alcoholic contents with alcoholic contents exceeding 5% but not exceeding 8.25%	4.50 per bottle of 650 mls. or Rs. 6.95 per B. L. 7.50 per bottle of 650 mls. or Rs. 11.55 per B. L.
	(e)	Ready to drink beverages.	40.00 PPL
		Import fee	(In Rs.)
	mac Nei	e import fee on foreign liquor including Indian de Foreign spirit (except Beer), Malt spirit and atral spirit imported from outside Himachal desh shall be as under:	
	(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol	6.00 per poof litre
	(b) (c) (d) (e)	Malt spirit Neutral spirit i. e. extra neturel alcohol Rectified spirit Bear	2.50 per bulk litre 1.25 per bulk litre 0.50 per Bulk litre. 2.00 per bottle of 650 Mls.
		Export duty	
•	(II)	IMFS (Whether duty paid or in bond) Beer with alcoholic contents upto 5% Beer with alcoholic contents above 5% and upto 8.25%	0.25 per proof litre 0.15 per Bls. 0.15 Bls.
	(IV) (V)	Sweets products Country liquor	0.30 per bulk. 0.10 per proof litre. 1.00 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions

approved by the Government, in accordance with the provisions of H. P. Fiscal Orders 1965. Provided that in the case of events covered by the 2nd proviso to clause (b) of rule 7.2 of Punjab Liquor Pormit and Pass Rules 1932 the permit fee shall be payable at the time of grant of pass.

By order,

Sd/-Secretary.